



March 11, 2015

ENGROSSED HOUSE BILL No. 1271

DIGEST OF HB 1271 (Updated March 10, 2015 10:53 am - DI 120)

Citations Affected: IC 6-2.5.

Synopsis: Sales tax exemption for certain labels. Provides a sales tax exemption for labels that: (1) will be affixed to other tangible personal property being sold by a retail merchant; and (2) are required by law to be affixed to the other tangible personal property.

Effective: Upon passage.

Karickhoff, Cherry, Riecken

(SENATE SPONSORS — KENLEY, RANDOLPH)

January 13, 2015, read first time and referred to Committee on Ways and Means.
February 16, 2015, amended, reported — Do Pass.
February 19, 2015, read second time, ordered engrossed. Engrossed.
February 23, 2015, read third time, passed. Yeas 96, nays 0.

SENATE ACTION

February 25, 2015, read first time and referred to Committee on Tax & Fiscal Policy.
March 10, 2015, amended, reported favorably — Do Pass.

EH 1271—LS 7231/DI 113



March 11, 2015

First Regular Session of the 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

ENGROSSED HOUSE BILL No. 1271

A BILL FOR AN ACT to amend the Indiana Code concerning
taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-2.5-5-50 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: **Sec. 50. Transactions involving labels are**
4 **exempt from the state gross retail tax if:**
5 (1) **the labels will be affixed to other tangible personal**
6 **property being sold by a retail merchant; and**
7 (2) **the person acquiring the labels is required to affix the**
8 **labels to the other tangible personal property for the purpose**
9 **of complying with any state or federal statute or regulation.**
10 SECTION 2. **An emergency is declared for this act.**

EH 1271—LS 7231/DI 113



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1271, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 4, delete ":".

Page 1, line 5, delete "(1)".

Page 1, run in lines 4 through 5.

Page 1, line 8, delete "; and" and insert ".".

Page 1, delete lines 9 through 13.

and when so amended that said bill do pass.

(Reference is to HB 1271 as introduced.)

BROWN T

Committee Vote: yeas 20, nays 0.

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1271, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, delete lines 1 through 7, begin a new paragraph and insert:

"SECTION 1. IC 6-2.5-5-50 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 50. Transactions involving labels are exempt from the state gross retail tax if:**

(1) the labels will be affixed to other tangible personal property being sold by a retail merchant; and

(2) the person acquiring the labels is required to affix the labels to the other tangible personal property for the purpose of complying with any state or federal statute or regulation."

and when so amended that said bill do pass.

(Reference is to HB 1271 as printed February 17, 2015.)

HERSHMAN, Chairperson

Committee Vote: Yeas 9, Nays 0.

EH 1271—LS 7231/DI 113

